

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 171

To amend the Internal Revenue Code of 1986 to repeal the income tax check-off which provides funding for Presidential election campaigns and to provide a check-off to reduce the public debt.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. DUNCAN introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the income tax check-off which provides funding for Presidential election campaigns and to provide a check-off to reduce the public debt.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. TERMINATION OF PRESIDENTIAL ELECTION**

4                       **CAMPAIGN FUND CHECK-OFF.**

5       Section 6096 of the Internal Revenue Code of 1986  
6       (relating to designation of income tax payments to Presi-  
7       dential Election Campaign Fund) is amended by adding  
8       at the end thereof the following new subsection:

1       “(d) TERMINATION.—This section shall not apply to  
2 any taxable year beginning after December 31, 1991.

3       **SEC. 2. DESIGNATION OF OVERPAYMENTS AND CONTRIBU-**  
4                               **TIONS FOR REDUCTION OF PUBLIC DEBT.**

5       (a) IN GENERAL.—Subchapter A of chapter 61 of the  
6 Internal Revenue Code of 1986 is amended by adding at  
7 the end thereof the following new part:

8       **“PART IX—DESIGNATION OF OVERPAYMENTS**  
9                               **AND CONTRIBUTIONS FOR REDUCTION OF**  
10                              **PUBLIC DEBT.**

“Sec. 6097. Designation.

11       **“SEC. 6097. DESIGNATION.**

12       “(a) IN GENERAL.—In the case of an individual, with  
13 respect to each taxpayer’s return for the taxable year of  
14 the tax imposed by chapter 1, such taxpayer may des-  
15 ignate that—

16               “(1) a specified portion (not less than \$1) of  
17 any overpayment of tax for such taxable year, and

18               “(2) any cash contribution which the taxpayer  
19 includes with such return,  
20 shall be used to reduce the public debt.

21       “(b) MANNER AND TIME OF DESIGNATION.—A des-  
22 ignation under subsection (a) may be made with respect  
23 to any taxable year only at the time of filing the return  
24 of the tax imposed by chapter 1 for such taxable year.

1 Such designation shall be made in such manner as the  
2 Secretary prescribes by regulations except that such des-  
3 ignation shall be made either on the first page of the re-  
4 turn or on the page bearing the taxpayer's signature.

5 “(c) OVERPAYMENTS TREATED AS REFUNDED.—  
6 For purposes of this title, any portion of an overpayment  
7 of tax designated under subsection (a) shall be treated as  
8 being refunded to the taxpayer as of the last date pre-  
9 scribed for filing the return of tax imposed by chapter 1  
10 (determined without regard to extensions) or, if later, the  
11 date the return is filed.

12 “(d) FORMS TO INCLUDE ADDRESS FOR OTHER  
13 PUBLIC DEBT REDUCTION CONTRIBUTIONS.—The Sec-  
14 retary shall include on returns of tax imposed by chapter  
15 1 the address to which taxpayers may send at any time  
16 additional contributions to reduce the public debt.”

17 (b) TRANSFERS TO ACCOUNT TO REDUCE PUBLIC  
18 DEBT.—The Secretary of the Treasury shall, from time  
19 to time, transfer to the special account established by sec-  
20 tion 3113(d) of title 31, United States Code—

21 (1) the amounts of the overpayments of tax to  
22 which designations under section 6097 of the Inter-  
23 nal Revenue Code of 1986 apply, and

24 (2) the amounts of contributions made under  
25 such section to the United States.

1 (c) CLERICAL AMENDMENT.—The table of parts for  
 2 subchapter A of chapter 61 of such Code is amended by  
 3 adding at the end thereof the following new item:

“Part IX. Designation of overpayments and contributions for re-  
 duction of public debt.”

4 (d) EFFECTIVE DATE.—The amendments made by  
 5 this section shall apply to taxable years beginning after  
 6 December 31, 1991.

7 **SEC. 3. INDIVIDUALS WHO DO NOT ITEMIZE DEDUCTIONS**  
 8 **ALLOWED DEDUCTION FOR CONTRIBUTIONS**  
 9 **TO REDUCE PUBLIC DEBT.**

10 (a) IN GENERAL.—Section 170 of the Internal Reve-  
 11 nue Code of 1986 (relating to charitable, etc., contribu-  
 12 tions and gifts) is amended by redesignating subsection  
 13 (m) as subsection (n) and by inserting after subsection  
 14 (l) the following new subsection:

15 “(m) INDIVIDUALS WHO DO NOT ITEMIZE DEDUC-  
 16 TIONS ALLOWED DEDUCTION FOR CONTRIBUTIONS TO  
 17 REDUCE PUBLIC DEBT.—In the case of an individual who  
 18 does not itemize his deductions for the taxable year, the  
 19 amount allowable under subsection (a) for such taxable  
 20 year for contributions made to the Secretary to reduce the  
 21 public debt shall be taken into account as a direct public  
 22 debt reduction contribution under section 63.”

23 (b) TAXABLE INCOME REDUCED BY CONTRIBU-  
 24 TIONS.—Subsection (b) of section 63 of such Code (defin-

1 ing taxable income) is amended by striking “and” at the  
2 end of paragraph (1), by striking the period at the end  
3 of paragraph (2) and inserting “, and”, and by adding  
4 at the end thereof the following new paragraph:

5 “(3) the direct public debt reduction contribu-  
6 tion.”

7 (c) CONFORMING AMENDMENTS.—

8 (1) Subsection (f) of section 63 of such Code  
9 (defining itemized deductions) is amended by strik-  
10 ing “and” at the end of paragraph (1), by striking  
11 the period at the end of paragraph (2) and inserting  
12 “, and”, and by adding at the end thereof the follow-  
13 ing new paragraph:

14 “(3) the direct public debt reduction contribu-  
15 tion.”

16 (2) Section 63 of such Code is amended by add-  
17 ing at the end thereof the following new subsection:

18 “(h) DIRECT PUBLIC DEBT REDUCTION CONTRIBU-  
19 TION.—For purposes of this section, the term ‘direct pub-  
20 lic debt reduction contribution’ means that portion of the  
21 amount allowable under section 170(a) which is taken as  
22 a direct public debt reduction contribution for the taxable  
23 year under section 170(m).”

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 1992.

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